



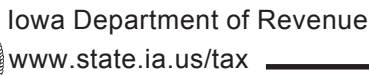
If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

Name(s) as shown on page 1 of the IA 1040	Social Security Number		

**NOTE:** If you have federal Bonus Depreciation, please see the 2008 Expanded Instructions on our Web site.

**Do not include health insurance premiums deducted on IA 1040, line 18.**

<b>Medical and Dental Expenses</b>	1. Medical and dental expenses ..... 1. _____ .00	
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. .... 2. _____ .00	
	3. Subtract line 2 from line 1. If less than zero, enter zero. .... 3. _____ .00	
<b>Taxes You Paid</b>	4. State and Local (Check only one box): a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 <b>OR</b> } ..... 4. _____ .00 b <input type="checkbox"/> General sales taxes only from line 5b of the federal Schedule A. 5. Real estate taxes ..... 5. _____ .00 6. Personal property taxes, including vehicle registration ..... 6. _____ .00 7. Other taxes. List the type and amount. .... 7. _____ .00 8. Add amounts on lines 4, 5, 6, and 7. Enter the total here. .... 8. _____ .00	
<b>Interest You Paid</b>	9a Home mortgage interest and points reported on federal form 1098 ..... 9a. _____ .00 9b Home mortgage interest not reported on federal form 1098 ..... 9b. _____ .00 10. Points not reported on federal form 1098 ..... 10. _____ .00 11. Qualified mortgage insurance premiums ..... 11. _____ .00 12. Investment interest. Attach federal form 4952 if required. .... 12. _____ .00 13. Add lines 9a-12. Enter total here. .... 13. _____ .00	
<b>Gifts to Charity</b>	14. Contributions by cash or check. .... 14. _____ .00 15. Other than by cash or check. You must attach federal form 8283 if more than \$500. .... 15. _____ .00 16. Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) ..... 16. _____ .00 17. Add lines 14 through 16. Enter total here. .... 17. _____ .00	
<b>Casualty/Theft Loss</b>	18. Casualty or theft loss(es). Attach federal form 4684. .... 18. _____ .00	
<b>Job Expenses and Misc. Deductions</b>	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. ... 19. _____ .00 20. Tax preparation fees ..... 20. _____ .00 21. Other expenses. List type and amount. .... 21. _____ .00 22. Add the amounts on lines 19, 20, and 21. Enter the total here. .... 22. _____ .00 23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here. .... 23. _____ .00 24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. .... 24. _____ .00	
<b>Other Misc. Deductions</b>	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. .... 25. _____ .00	
<b>Total Itemized Deductions</b>	26. If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing separately for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here ..... 26. _____ .00 If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* is more than \$159,950 (\$79,975 if married filing separately for federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, IA 104, to calculate your total deductions. <b>If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.</b>	
<b>Proration of Deductions Between Spouses</b>	<b>Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.</b> 27. Enter the Iowa net income of both spouses from IA 1040, line 26. .... 27b. _____ .00 27a. _____ .00 28. Total Iowa net income, add columns 27a and 27b. Enter the total here. .... 28. _____ .00 29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here. .... 29. _____ % 30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A (YOU) 30. _____ .00 31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return. .... (SPOUSE) 31. _____ .00	



## Name(s) as shown on page 1 of the IA 1040

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## PART I: INTEREST INCOME

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
<b>Total Taxable Interest Income.</b> Add the amounts; enter here and on IA 1040, line 2 .....				.00

## PART II: DIVIDEND INCOME

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
<b>Total Taxable Dividend Income.</b> Add the amounts; enter here and on IA 1040, line 3 .....				.00